

SECTION 37. Notwithstanding Section 441.164, Government Code, the terms of the members of the local government records committee who hold their positions on the committee immediately before the effective date of this Act expire on that effective date. As soon as possible after the effective date of this Act, the director and librarian of the Texas State Library and Archives Commission shall appoint members to the local government records committee in accordance with Sections 441.162, 441.163, and 441.164, Government Code, as amended by this Act, for terms expiring February 1, 1997. The director and librarian shall call the first meeting of the committee members appointed under this subsection as soon as necessary after all members have been appointed.

SECTION 38. This Act takes effect September 1, 1995.

SECTION 39. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed the Senate on March 23, 1995, by a viva-voce vote; the Senate concurred in House amendment on May 1, 1995, by a viva-voce vote; passed the House, with amendment, on April 27, 1995, by a non-record vote.

Approved May 16, 1995.

Effective September 1, 1995.

CHAPTER 87

S.B. No. 401

AN ACT

relating to the payment, and procedures to enforce payment, of taxes and fees collected by the comptroller; providing penalties.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 111.016, Tax Code, is amended to read as follows:

Sec. 111.016. PAYMENT TO THE STATE OF TAX COLLECTIONS. (a) Any person who receives or collects a tax or any money represented to be a tax from another person holds the amount so collected in trust for the benefit of the state and is liable to the state for the full amount collected plus any accrued penalties and interest on the amount collected.

(b) *With respect to tax or other money subject to the provisions of Subsection (a), an individual who controls or supervises the collection of tax or money from another person, or an individual who controls or supervises the accounting for and paying over of the tax or money, and who wilfully fails to pay or cause to be paid the tax or money is liable as a responsible individual for an amount equal to the tax or money not paid or caused to be paid. The liability imposed by this subsection is in addition to any other penalty provided by law. The dissolution of a corporation, association, limited liability company, or partnership does not affect a responsible individual's liability under this subsection.*

(c) *The district courts of Travis County have exclusive, original jurisdiction of a suit arising under this section.*

(d) *In this section:*

(1) *"Responsible individual" includes an officer, manager, director, or employee of a corporation, association, or limited liability company or a member of a partnership who, as an officer, manager, director, employee, or member, is under a duty to perform an act with respect to the collection, accounting, or payment of a tax or money subject to the provisions of Subsection (a).*

(2) *"Tax" includes any tax or money subject to the provisions of Subsection (a), including the penalty and interest computed by reference to the amount of the tax or money.*

SECTION 2. Subchapter B, Chapter 111, Tax Code, is amended by adding Section 111.063 to read as follows:

Sec. 111.063. PENALTY FOR FAILURE TO USE ELECTRONIC FUNDS TRANSFER. (a) The comptroller may impose a penalty of five percent of the tax due on a person who:

(1) is required by statute or rule to pay the tax to the comptroller by means of electronic funds transfer; and

(2) does not pay the tax by means of electronic funds transfer.

(b) The penalty provided by this section is in addition to any other penalty provided by law.

SECTION 3. Section 111.206, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) In this section, "federal regulatory agency" includes the United States Internal Revenue Service.

SECTION 4. (a) This Act takes effect September 1, 1995.

(b) The change in law made by Sections 1 and 2 of this Act providing for the imposition of a penalty does not affect taxes imposed before the effective date of this Act, and the law in effect before the effective date of this Act is continued in effect for purposes of the liability for and collection of those taxes.

(c) The change in law made by Section 3 of this Act may extend the limitations period in which the comptroller can collect a tax without regard to whether the tax is due before, on, or after the effective date of this Act.

SECTION 5. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed the Senate on March 7, 1995, by a viva-voce vote; the Senate concurred in House amendment on May 3, 1995, by a viva-voce vote; passed the House, with amendment, on April 28, 1995, by a non-record vote.

Approved May 16, 1995.

Effective September 1, 1995.

CHAPTER 88

S.B. No. 872

AN ACT

relating to the regulation of retail installment contracts of certain goods and services.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Sections (a) and (b), Article 6.01, Title 79, Revised Statutes (Article 5069-6.01, Vernon's Texas Civil Statutes), are amended to read as follows:

(a) "Goods" means all tangible personal property when purchased primarily for personal, family or household use and not for commercial or business use, including such property which is furnished or used at the time of sale or subsequently, in the modernization, rehabilitation, repair, alteration, improvement or construction of real property so as to become a part thereof whether or not severable therefrom. The term also includes, but is not limited to, a structure, except a mobile home, to be used as a residence, any boat, boat-trailer, motor scooter, motor-assisted bicycle, motorcycle, *trailer designed or intended to be pulled by or to transport a motor scooter, motor-assisted bicycle, motorcycle or all-terrain vehicle, recreational vehicle commonly known as a travel trailer designed for temporary living accommodations*, camper-type trailer, horse trailer, any vehicle propelled or drawn exclusively by muscular power, and merchandise certificates or coupons, issued by a retail seller, not